

# **Activity Review**

# North Carolina State Board of Certified Public Accountant Examiners

Suite 104, 1101 Oberlin Road, Post Office Box 12827, Raleigh, NC 27605-2827 (919) 733-4222 No. 2 2000

# Important Information for Successful Exam Candidates

Successful examination candidates who want to avoid meeting the Board's 150-hour education requirement for licensure must submit a properly completed application for licensure to the Board prior to December 31, 2000.

The deadline is a result of legislation passed in July 1997 (see Activity Review 8-1997) which states that to be eligible to receive a certificate of qualification to practice as a CPA in North Carolina, individuals who apply for licensure after December 31, 2000, must satisfactorily complete 150 semester hours of college-level coursework including a bachelors degree with a concentration in accounting.

In addition, the legislation requires that individuals applying for licensure after December 31, 2000, must meet at least one of the following work experience requirements: one year of experience in the field of accounting under the direct supervision of a properly licensed CPA; four years of experience in the field of accounting; four years of experience teaching accounting in a regionally accredited four-year college or university; four years of experience teaching college transfer accounting courses at a regionally accredited community college or technical institute; or any combination of the above experience determined by the Board to be substantially equivalent.

These changes in the experience requirements apply only to applica-

tions for licensure postmarked or received after December 31, 2000.

Successful exam candidates will not be affected by the 150-hour education requirement unless they do not:

- complete the current work experience requirement pursuant to 21 NCAC 8F .0401; and
- submit a completed application for certification, including supporting documentation, to the Board prior to December 31, 2000.

Exam candidates who have not yet passed all four parts of the exam will not be affected by this legislation unless they do not:

- pass all sections of the Uniform CPA Examination pursuant to 21 NCAC 8F .0105;
- complete the current work experience requirement pursuant to 21 NCAC 8F .0401; and
- submit a completed application for certification, including supporting documentation, to the Board prior to December 31, 2000.

Keep in mind, the legislation applies to certificate applications postmarked or received after December 31, 2000, and individuals who do not complete the work experience requirement and submit a complete application for licensure prior to the deadline will be required to comply with the 150-hour education requirement before receiving a North Carolina CPA certificate.

If you have any questions about the 150-hour education requirement for licensure and how it affects exam candidates, please visit the Board's web site (www.state.nc.us/cpabd) and review the in-depth information, including the applicable statues and rules, on the requirement.

If you have questions not answered by the information on the web site, you may contact the Board by telephone at (919) 733-4222; by fax at (919) 733-4209; by e-mail at licensing@mindspring.com; or by mail at PO Box 12827, Raleigh, NC 27605-2827.

Remember, the 150-hour education requirement applies to applications for licensure received after December 31, 2000; the requirement has no bearing on sitting for the Uniform CPA exam.

# www.state.nc.us/cpabd

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# **Consent Orders**

# Roland S. Hankerson, #15793 Rocky Mount, NC 12/20/99

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

- 1. Respondent was the holder of North Carolina certificate number 15793 as a Certified Public Accountant.
- 2. On June 22, 1998, the Board ordered that Respondent's certificate be suspended for at least thirty (30) days for failure to obtain a State Quality Review (SQR) prior to the prescribed completion date. Said Order further stated that the suspension of Respondent's certificate would not be rescinded by the Board until such time as he provided the Board with documentation that his firm's SQR had been completed.
- 3. Board staff sent the Board's Order by certified/return receipt mail to Respondent at his last known business address. Respondent returned his suspended certificate to the Board office on July 7, 1998.
- 4. In April of 1999, Respondent filed an application with the Board for the reissuance of Respondent's CPA certificate. On said application, Respondent indicated that, during the period of his suspension, he had never changed his firm's office sign to delete reference to his firm as a CPA firm and continued to offer professional services as a CPA.
- 5. With his application, Respondent submitted a moral character affidavit from a CPA stating that Respondent had informed him that he had problems with his SQR but failed to inform the CPA signing the affidavit that Respondent's certificate was suspended in June of 1998.
- 6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board *ex parte*, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

- 1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. Respondent's actions as set out above constitute violations of NCGS 93-3, 93-4, 93-6, and 93-12(9)e and 21 NCAC 8N .0202(b)(9), .0203(b)(3).

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

- 1. Respondent is censured.
- 2. Respondent's license shall be suspended for one (1) year from the date this Order is approved by the Board; however, said suspension is stayed.
- 3. As a condition of the stay of his suspension, Respondent shall be on probation, shall comply with the terms of this Order, and shall violate no accountancy statutes or rules for two (2) years from the date this Order is approved by the Board.
- 4. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted with this signed Order.
- 5. Respondent shall reimburse the Board five hundred dollars (\$500.00) in administrative costs incurred in the costs of this investigation. Said administrative costs shall be remitted with this signed Order.
- 6. Respondent shall obtain preissuance review of all audits, reviews, and compilations until Respondent's firm receives an unqualified opinion on a peer review which includes a review of at least one audit, one review, and one compilation. The reviewer for the preissuance review shall be approved by the Board prior to performing said reviews.
- 7. Respondent agrees that failure to timely comply with the terms of this

Order or with all accountancy statutes and rules during the two (2) year probationary period shall be deemed sufficient grounds for imposition of the one (1) year suspension of Respondent's license in addition to any other discipline as assessed for the future violation.

8. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this settlement agreement and agrees to make all files, records, or other documents available immediately upon the demand of the Board.

# Phillip D. Morgan, #21809 Birmingham, AL 12/20/99

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

- 1. Respondent is the holder of North Carolina certificate number 21809 as a Certified Public Accountant.
- 2. Respondent admits the truth of the factual allegations made against him in the attached Summons and Complaint issued by the Alabama State Board of Public Accountancy.
- 3. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order with the Board ex parte, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

- 1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. Respondent's actions as set out above constitute violations of

NCGS 93-12(9)d and e, and 21 NCAC 8N .0103, 8N .0201, 8N .0202(a), 8N .0202(b)(2), 8N .0203, 8N .0204, 8N.0402, and 8N .0403.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

- 1. Respondent's license is suspended until June 24, 2000, to run concurrently with the suspension of Respondent's Alabama certificate. Respondent must return his North Carolina certificate with this signed Order.
- 2. Respondent must comply with all requirements mandated by his Consent Order with the Alabama State Board of Public Accountancy.
- 3. Respondent may, after the reinstatement of his Alabama certificate and permit to practice, apply to return his North Carolina certificate to active status by submission and approval of a reissuance application which includes:
- a. Application form,
- b. Payment of the application fee,
- c. 3 moral character affidavits, and
- d. 40 hours of CPE in the 12 months preceding the application including an 8 hour accountancy law course pursuant to 21 NCAC 8F .0504.
- 4. Respondent agrees to cooperate at all times with the Board in the supervision and investigation of compliance with this settlement agreement and agrees to make all files, records, or other documents available immediately upon the demand of the Board.

# Jung Sook Lee, #19864 Charlotte, NC 1/24/00

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41 and 150B-22, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 19864 as a Certified Public Accountant and renders attest services.

- 2. On September 18, 1995, the Board ordered, pursuant to 21 NCAC 8J .0011 (currently 8J .0111), that the Respondent's certificate be suspended for at least thirty (30) days for failure to obtain a State Quality Review (SQR) prior to the prescribed completion date. Said Order further stated that the suspension of Respondent's certificate would be stayed based Respondent's notification that the SQR had been completed.
- 3. By written notice dated April 22, 1996, and a prior firm renewal notice provided to Respondent in November of 1995, Respondent was notified of a new SQR deadline of September 6, 1998; however, pursuant to NCGS 93-12(8c) and 21 NCAC 8M .0102(b), Respondent was allowed until December 31, 1998, to complete her second SQR.
- 4. In November of 1999, Respondent provided the Board with a copy of her firm's peer review letter which was completed July 28, 1999, in excess of one hundred twenty (120) days after the required completion date.
- 5. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Order ex parte, whether or not the Board accepts this Order as written.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

- 1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
- 2. Respondent's failure to timely obtain a SQR prior to the prescribed completion date is a violation of NCGS 93-12(8c) and 21 NCAC 8M .0102.

BASED ON THE FOREGOING and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

- 1. Respondent's certificate is suspended for ninety (90) days.
- 2. Respondent shall return her suspended certificate to the Board along with the submission of this Consent Order.
- 3. After at least ninety (90) days, Respondent may apply to return her certificate to active status by submission and approval of a reissuance application which includes:
- a. Application form,
- b. Payment of the application fee,
- c. 3 moral character affidavits, and
- d. 40 hours of CPE in the 12 months preceding the application including an 8 hour accountancy law course pursuant to 21 NCAC 8F .0504.

# State Tax Forms Get New Look

State taxpayers will notice something different about their 1999 North Carolina Individual Income Tax forms.

Starting this year, the North Carolina Department of Revenue (DOR) will use a new, state-of-the art electronic system to process North Carolina Individual Income tax returns and payments. Although most questions are still the same, the forms' designs are different.

Some things taxpayers will notice on the new forms include bar codes (a system of thick and thin lines used to store information electronically) along the edge of the forms; rectangles where numbers should be written; and circles to be filled in as responses to some questions.

Taxpayers with questions can call (919) 733-4684 Monday through Friday from 8 a.m. to 5 p.m. to reach someone at the DOR. "NC Tax Talk," a prerecorded information line, is available 24 hours a day. The number is (919) 733-4829.

# GASB Revises Public College and University Financial Reporting Standards

In a move that broadens the recent historic changes in governmental accounting to encompass public colleges and universities, the Governmental Accounting Standards Board (GASB) published new standards for external financial reporting by these institutions.

Public colleges and universities will now follow the financial reporting standards the GASB approved in June 1999, which considerably revised the look and contents of state and local government financial statements.

"The objective of the new standards is to enhance the understandability and usefulness of public college and university financial statements," said GASB Project Manager Joseph Blythe.

"GASB believes that the information provided will better meet the needs of those who use financial reports issued by institutions of higher education."

The new standards—known as GASB Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities," amend GASB Statement No. 34, which dramatically changed how state and local governments report their finances.

Statement No. 35 effectively extends the guidance of the new governmental financial reporting model to include public colleges and universities.

According to the new standards, the separately issued financial statements of public colleges and universities will include:

• Management's discussion and analysis: a narrative overview and analysis, prepared by the institution's finance officers, of the information in the institution's financial statements focusing on the reasons for changes in the public institution's financial position from one year to the next;

- Basic financial statements: public colleges and universities will prepare the appropriate financial statements stipulated by Statement 34 for special-purpose governments engaged in (a) business-type activities; (b) government-type activities; or (c) both; and
  - Notes to the financial statements.

One of the most significant changes for public colleges and universities is the requirement to amortize capital asset costs over the useful lives of those assets. This cost allocation should provide a better measure of the costs of providing instruction, research, and other services.

This more business-like approach is currently required for private colleges and universities and should bring more financial reporting comparability to the higher education industry.

Financial reporting under these new standards should give a clearer picture of the overall financial health of public colleges and universities.

According to Blythe, the new standards for public colleges and universities should provide more and better information for a wider range of users than was previously available.

"The information will also be more comparable to the financial statements of private colleges and universities," he explained.

Colleges and universities that are a unit of a state or local government will implement the new standards at the same time as their primary government, generally for fiscal years beginning July 1, 2001.

Copies of GASB Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities," are available from the GASB Order Department via telephone (1-800-748-0659), e-mail (gasbpubs@gasb.org), and mail (401 Merritt 7, PO Box 5116, Norwalk CT 06856-5116).

# Licensing Activity January 2000

#### Reissuances

Michael Keith Eastwood #18783 Lake Warren Woods, Jr. #12926

#### Reinstatements

Stanley Wayne Belk #19722
Walter Greene Church, Jr. #16076
Douglas Younge Cobb #7959
Dennis Allen Hayes #20963
Saundra Gail Holloman #22217
Bruce Johnson Lamond #12879
Richard Webb Pipes #9507
Penny Brooks Russ #13604

# **CPE Sponsors**

Interactive Business Solutions-Salisbury

Mark R. Kean-Raleigh Moss Adams Advisory Services-Seattle, WA

UNC-W Dept. of Accounting & Business Law-Wilmington

# **Has Your Address Changed?**

21 NCAC 8J .0107 requires written notice of any change of address or business location. Because the rule requires that the notification be made in writing, staff members cannot accept an oral change of address

You may mail or fax the "Notice of Address Change" located on the back cover of the Activity Review to the Board's Licensing Section. You may also e-mail the change(s) to licensing@mindspring.com.

Exam candidates should also notify the Board of any changes in their address or phone number. Simply mail or fax the "Notice of Address Change" to the Examinations Section of the Board. You may also e-mail the change(s) to examinations@mindspring.com.

# **AICPA Strengthens Independence Requirements**

The American Institute of CPAs (AICPA) has strengthened its independence requirements for auditors of public companies.

New rules, which the executive committee of the SEC practice section of the AICPA division for firms (SECPS) approved and which are intended to bolster investor confidence in financial reporting, took effect January 1, 2000.

The rules address business and financial relationships that could create a conflict of interest and undermine auditor independence if entered into by an auditor, his or her spouse, or a dependent.

Each of the SECPS's 1,300 member firms is required to establish a policy prohibiting auditors from engaging in such relationships.

Each firm also must designate as its "independence champion" a partner who will see that the professional audit staff has all the information needed to comply with the new rules. In addition, all audit professionals must, when they are hired and afterward, undergo training in the new requirements, attend periodic refresher courses and certify that they have read, understood and complied with the firm's independence policy.

Susan Coffey, AICPA vice president of self-regulation and the SECPS, said, "Independence and related quality controls are 'top of mind' for the profession." She stressed the need for SECPS member firms' leadership to set the 'appropriate tone' and make certain compliance "is woven into the professional values and culture of the firm."

The SECPS said each member firm's independence policy must require that its auditors check, before entering into any financial or business transaction, to see whether it could compromise their impartiality.

This requirement also applies to activities contemplated by an auditor's

spouse or a dependent. Auditors will make this determination by consulting a database of restricted entities, which the new rules say each member firm must create and maintain.

The firm's policies must explain why, when, and how SEC-registrant clients and other related entities are included or excluded from the list.

An auditor, suspecting he or she, a spouse or a dependent, has violated an independence policy, must report it in detail to his or her firm. For its part, each firm must establish a system to document such reports and the corrective actions taken in response to them.

The new independence requirements can be found on the AICPA web site at www.aicpa.org/members/div/secps/inmerefinal.htm

DON"T FORGET...
March 1, 2000
Re-Exam Application Deadline

# **FASB Offers Views on Fair Value**

The Financial Accounting Standards Board (FASB) has published its preliminary views on measuring financial instruments at fair value. The document is the next step in a FASB project related to financial instrument issues.

The preliminary views cover three core issues—what would be reported at fair value; what is fair value; and how would changes in fair value be reported.

According to FASB's preliminary views, financial instruments, as defined in the document, would be measured and recorded at fair value.

Financial instruments are defined as cash; ownership interest in an entity; contractual obligations to deliver financial instruments to another entity and that entity's contractual rights to receive them; or contractual obligations for one entity to exchange financial instruments with another and the second entity's contractual rights to require the exchange.

Fair value of a financial instrument would be its estimated market exit price. The issue of where to report changes in fair value may become moot if FASB decides that enhanced disclosure alone is sufficient. However, if FASB decides to require reporting changes in fair value, those changes would be reported in net income.

According to Ron Lott, a FASB project manager, FASB is "committed to working toward resolving the conceptual and practical issues related to determining the fair value of financial instruments, an effort discussed in FASB Statement 133 on derivatives."

"Although FASB members see conceptual reasons to measure financial instruments at fair value, they have not decided when, if ever, it will be feasible to require them to be reported at fair value in the basic financial statements," explained Lott.

"Although it has made preliminary decisions about the definitions of financial instruments and fair value and general guidance for determining fair value," Lott said, "FASB needs more information about the potential problems and solutions for reporting financial instruments at fair value. Publishing FASB's preliminary views at this time is intended to solicit that information."

Copies of the preliminary views are available from the FASB web site (www.fasb.org) under "Exposure Drafts" or from the FASB Order Department at 1-800-748-0659. Comments on the preliminary views are requested by May 31, 2000.

# **Advertising or Other Forms of Solicitation During Tax Season**

As tax season swings into high gear, you or your firm may plan to run advertisements about your ability to prepare federal or State income tax returns. If you choose to run an ad, be sure that both you and your firm understand the Board's advertising and forms of solicitation rule, 21 NCAC 8N .0306, which addresses deceptive advertising and specialty designations, before you develop your ad(s).

Foremost, your advertisement should be accurate and contain meaningful information that is not misleading or deceptive to consumers. For example, you should not use any qualitative or quantitative descriptions, such as expert or reasonable, which cannot be documented. After all, the fees that you deem "affordable" may not be affordable to everyone who reads your advertisement.

Your ad may contain the names of the firm owner(s) and CPAs licensed to practice in North Carolina; however, you must distinguish between the CPAs who are owners and the CPAs considered professional staff. Although NCGS 93-9 allows CPA firms to hire assistant accountants or clerks who are not CPAs, ads that contain the names of unlicensed staff members are not allowed. The statute states that "such employees work under the control and supervision of

certified public accountants...and do not hold themselves out as engaged in the practice of public accounting." The public should not be led to believe that uncertified employees are CPAs.

21 NCAC 8N .0306 addresses the use of specialty designations in advertisements or other forms of solicitation by stating, "A CPA may advertise the nature of services provided to clients but the CPA shall not advertise or indicate a specialty designation or other title unless the CPA has met the requirements of the granting organization for the separate title or specialty designation and the individual is currently on active status and in good standing with the granting organization for the separate title or specialty designation." The Board does not approve or authorize specialty designations or separate titles and the use of the specialty designation is for public information purposes only.

Be sure that your tax season ads or solicitations are written in accordance with the Board's rule on deceptive advertising and specialty designations. Both the public and the CPA profession's interests are best served when firms or individual CPAs take reasonable steps to avoid advertisements that confuse or mislead consumers.

# **Spotlight Rule**

When Ethics Rules Conflict

Too often, licensees are confused as to which rules of ethics apply—the Rules of Professional Ethics and Conduct promulgated by the NC State Board of CPA Examiners or the Code of Professional Conduct adopted by the American Institute of CPAs (AICPA).

In the majority of instances, North Carolina CPAs are able to comply with both sets of rules. In fact, the Board has adopted specific AICPA standards such as Auditing Standards, 21 NCAC 8N .0403, and Standards for Tax Practice, 21 NCAC 8N .0211. The Board will give consideration, but not necessarily dispositive weight, to relevant interpretations, rulings, and opinions issued by appropriately authorized ethics committees of professional organizations.

When the AICPA's rules differ from the Board's rules with which rules should the licensee comply? The answer is simple—whenever there is a conflict between the Board's rules and the AICPA's rules, North Carolina licensees are obligated to comply with 21 NCAC 8N, Rules of Professional Ethics and Conduct.

# **Board Meetings**

March 17

April 24

May 22

June 19

**July 17** 

August 21

September 11

October 9

November 20

**December 18** 

# **Dial us Direct**

#### **Main Number**

(Receptionist) 733-4222

### **Professional Standards**

(complaints & professional ethics) 733-1426

#### Licensing

(CPA certificate applications, processing & information) 733-1422

#### CPE/SQR

(CPE, SQR & firm registration) 733-1423

#### **Examinations**

(Exam applications, processing & information) 733-4224

#### **Communications**

(Activity Review, press releases & web site) 733-4208

#### **Administrative Services**

(accounting, purchasing & mailing labels)
733-4223

# **Certificates Issued**

The following certificate applications were approved at the January 24, 2000, Board meeting:

**Shelly Denise Adams** Cynthia Combs Allen **Terrie Pope Anders** Nancy Balcom-Moskalik Jay Bruce Behrens **Courtney Anne Billings** Mac Wayne Billings Sharon G. Binder

**Gregory Wayne Blackmon** Katina Denise Bobbitt Michael Peter Botzis Alan Lynn Bray Catherine M. Brechka **Laurie Long Briggs** Annie L. Brown Mark Joseph Bryant **Ashley William Carpenter** James Matthew Carroll **Brooke Bare Clark** 

Jennifer Kaye Clark Elizabeth Tuttle Cloninger Matthew C. Coffland James Paul Cole **Kayce Lynn Collier Thomas Michael Connotillo** 

Robert Havden Crandall David A. Crooke **Scott Matthew Cryer** Jennifer Acklin Dakin Jeffrey Richard Daniel Michael John Dannar Deborah J. DeBourg-Brown

Jerry O. Denson Sean Patrick Doherty Michelle Lynn Eckmann James Wesley Ellis Ashley Kathryn Epps Adaora Angela Eruchalu Jennifer Louise Farley Richard W. Fedorowich, Jr.

Salley Billing Fey James E. Floyd, Jr. Teresa Ann Foshay Shannon D. Gamber Rosalind Dianne Garrison

**Tracy Dean Gates** Michael Charles Gerbos Diana DeForest Gibbs Betty R. Gillespie

Marya Lynn Goodnight

Sandra Kay Greco Gerald Roland Green, Jr. Jeffery Thomas Gregorio **Wayne Robert Gries Daniel Roy Grover** Meredith Kathleen Hatch

Steven M. Hennen **Christopher Amos Hill** Vicky Denise Hill

Lyn Hittle

Rebecca L. Hoover P. Lisa Horne James R. Howe, Jr. Angela Franklin Hull William L. Hutchins James Adrian Jensen Jonathan David Ingram **Christel Lynn Isenhour** 

Janice L. Israel

Christy LaShawn Judd Jennifer McCall Kennedy

Toni Lea Kirby Kory Lee Kreider Patricia Kay Kusilka **Kimberly Ewers Laird** John Emil Leinweber

Edmund Michael Lewandowski

**Gary Edward Lewis** Kimberly Ann Lewis Jesse Brian Libensperger Reginald Brian Lipscomb Debra L. Lockwood Matthew Y. L. Loucks Holly Christina Love Margaret Rose Magee **Daniel Marcantonio** Jeffrey David McGowan Charla J. McKinley Kimberly Anne McMinn **Thomas Oscar Melton Angela Christine Meredith Andrew McGuire Messick Christopher Bround Mills** 

Rhonda Kay Mills **Dawn Piner Mocnik** Joseph Edmund Molis

Gareth Jeremy Montague-Smith

**Amy Ruth Moore Angela Lane Mooring Amy Mandrell Morris** Jacqualyn Ann Nelson-Owens

Robert Eric Newman Patricia Wyant Noblett Sean Michael Nolan Jason E. Norman, Jr. Samuel Richard Odom, Jr. Amy Leah O'Hara

**Donald Patrick Pagach Dorothy Teressa Page** Joanna Byrum Page Cindi Christianson Park **Tammy Burns Payne** Jeanne Sears Perkins **Brian David Peters** 

Tanya Marie O'Neal

Monica Thanh-Thuy Phan John Robert Prekker **Lesley Anne Price** Rita Duncan Price

**Anthony Stephen Proctor** 

Stacie L. Queen Kenneth A. Rash Jennifer Griffin Reiser **Gregory Lane Ritter** Mark Bowman Russell **Andrew Richard Ryder** Dana Ann Sandler

Vinu Satchit

Carol Elizabeth Schaeffer Stacey L. Schlicker Kelly A. Schmid **Andrew Marvin Shook** Rita Hunt Sigmon Kristina Susan Smith Christopher Allan Smosna

James R. Sorge Jessica Lynn Spencer Malinda Warner Spencer Judith Elizabeth Stalker Margaret F. Stampley Casey W. Stansbury Mark Hawley Stephens Joelle Thomas Taylor Margaret S. Thomas Angela L. Tillman

Barbara Peterson Uricchio Matthew Werner Wakefield **Shannan Hope Watkins** Shonda Yvette Welch

**Patrick Bartholomew Wheeler** Albert Sidney White, III

W. Paul Wickham

# State Board of CPA Examiners

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# Address Change? Let Us Know!

| Certificate holder      |           |                               |              |            |
|-------------------------|-----------|-------------------------------|--------------|------------|
|                         | t name    |                               | First        | Middle     |
| Certificate number      | Se        | nd mail to _                  | home         | _ business |
| Current home address_   |           |                               |              |            |
| City                    |           | State                         | Zip          |            |
| Business name           |           |                               |              |            |
| Current bus. address    |           |                               |              |            |
| City                    |           | State                         | Zip          |            |
| Telephone: Bus. ( )_    |           | Home (                        | )            |            |
| Bus. fax ( )            | emai      | l address                     |              |            |
|                         |           |                               |              |            |
| Signature               |           |                               | _ Date       |            |
| Mail to: N.C. State Boa | rd of     | To fax or en                  | nail address | s change:  |
| CPA Examiner            |           | CPA Board fax: (919) 733-4209 |              |            |
| P.O. Box 12827          |           | Email address:                |              |            |
| Raleigh, NC 27          | /605-2827 | licensing@mindspring.com      |              |            |

Certificate holders not notifying the Board in writing within 30 days of any change in address or business location may be subject to disciplinary action under 21 NCAC 8J  $\cdot$ 0107.